

INSTRUCTIONS: Parent Organization Budget Form

Please type budget form or recreate comparable form on the computer. **Handwritten budgets will be returned.**

The budget for the Parent Organization does not include any member support costs or operating site costs that are specific to sites. It can include site common costs that you may cover for all sites such as staff training or service gear. In the case where you are also one of the operating sites, you should complete an operating site budget form and narrative to delineate those costs.

Program Cycle

Check the program cycle that corresponds with the year in which you submitted a new application to the Corporation. Give the program year within the program cycle that this budget will cover.

Please provide the name of the Legal Applicant, the Parent Organization and the program name in the space provided.

ITEM 1 Staff

This item refers to the portion of staff costs that are attributed directly to the management of the program. Staff that is indirectly involved in the management or operation of the applicant organization may be funded only through the administrative cost section of the budget.

ITEM 2 Program Management

This item refers to costs that are directly related to managing the AmeriCorps program.

Travel. Costs associated with transportation, lodging, subsistence and other related expenses for site staff and AmeriCorps members to attend Parent Organization-sponsored activities; and for Parent Organization staff to visit programs.

Corporation-sponsored Meetings. Each applicant must include \$2,000 to this line item to cover the cost of Corporation-sponsored technical assistance meetings.

Supplies. Funds for the purchase of supplies, materials, and service gear.

Equipment. Funds for the purchase of equipment are limited to 10% of the Parent Organization budget (line Item 6). Any single item costing more than \$1,000 and having a useful life of at least two years must be listed and justified in the budget narrative.

Other. Allowable costs in this section may include utilities and telephone expenses that are directly and specifically used for the program. They must be equitably prorated if shared with other projects or activities. National office space rental will not be covered using Corporation funds. Each item should be listed and justified in the budget narrative.

ITEM 3 Member-Related costs

Include any common training, education, and other costs that relate directly to program members which the Parent Organization is covering for all sites. Do not include any costs already included in the operating site budgets.

ITEM 4 Internal Evaluation

Costs for activities related to program evaluation, including additional staff time not otherwise budgeted, use of evaluation consultants, purchase of instrumentation and other costs specifically for this activity. If evaluation costs are included at the operating site level, include here only the costs associated with evaluation efforts conducted by the Parent Organization.

ITEM 5 Administration

a. Definitions. Administrative costs means general or centralized expenses of overall administration of an organization that receives Corporation funds and does not include particular Program or project costs. For organizations that have an established indirect cost rate for Federal awards, administrative costs mean those costs that are included in the organization's indirect cost rate. Such costs are generally identified with the organization's overall operation and are further described in Office of Management and Budget Circulars A-21, A-87 and A-122. For organizations that do not have an established indirect cost rate for Federal awards, administrative costs include:

- i. costs for financial, accounting, auditing, contracting or general legal services except in unusual cases where they are specifically approved in writing by the Corporation as program costs;
- ii. costs for internal evaluation, including overall organizational management improvement costs (except for independent and internal evaluations of the Program or project that evaluations are specifically related to creative methods of quality improvement); and
- iii. costs for general liability insurance that protects the organization(s) responsible for operating a Program or project, other than insurance costs solely attributable to the Program or project.

Administrative costs may also include that portion of salaries and benefits of the Program's director and other administrative staff not attributable to the time spent in support of a specific Program or project. The principles that pertain to the allocation and documentation of personnel costs are stated in the OMB circulars that are incorporated in Corporation regulations [45 CFR 2541.220(b)].

Administrative costs do not include the following allowable expenses directly related to a Program or project (including their operations and objectives) , such as:

- i. allowable direct charges for Members, including living allowances, insurance payments made on behalf of Members, training and travel;
- ii. costs for staff (including salary, benefits, training and travel) who recruit, train, place or supervise Members or who develop materials used in such activities, , if the purpose is for a specific Program or project objective;
- iii. costs for independent evaluations and any internal evaluations of the Program or project that are related specifically to creative methods of quality improvement;
- iv. costs, excluding those already covered in an organization's indirect cost rate, attributable to staff that work in a direct Program or project support, operational, or oversight capacity, including, but not limited to: support staff whose functions directly

support Program or project activities; staff who coordinate and facilitate single or multi-site Program and project activities; and staff who review, disseminate and implement Corporation guidance and policies directly relating to a Program or project;

v. space, facility and communication costs that primarily support Program or project operations, excluding those costs that are already covered by an organization's indirect cost rate; and

vi. other allowable costs, excluding those costs that are already covered by an organization's indirect cost rate, specifically approved by the Corporation as directly attributable to a Program or project.

b. Limitation by statute. Administrative costs cannot exceed 5% of total Corporation funds actually expended under this award.

c. Fixed 5%. If approved on a case-by-case basis by the Corporation, the grantee may charge, for administrative costs, a fixed 5% of the total of the Corporation funds expended. In order to charge this fixed 5%, the grantee match for administrative costs may not exceed 10% of all direct cost expenditures. These rates may be used without supporting documentation and are in lieu of an indirect cost rate.

d. Indirect Cost Rates.

i. If grantees have an approved indirect cost rate, such rate will constitute documentation of the grantee's administrative costs including the 5% maximum payable by the Corporation and the grantee match of administrative costs.

ii. If a grantee wants to claim more than 10% match in administrative costs it must have or obtain an approved indirect cost rate. Where appropriate, the Corporation will establish an indirect cost rate that may be used for this and other Federal awards.

e. Consistency of treatment. To be allowable under an award, costs must be consistent with policies and procedures that apply uniformly to both federally financed and other activities of the organization. Furthermore, the costs must be accorded consistent treatment in both federally financed and other activities as well as between activities supported by different sources of federal funds.

To calculate the maximum allowable administrative costs, multiply the total of Items 1-4 by 0.0526. This total is the maximum amount the applicant may request from the Corporation for this line item.

ITEM 6 Total Parent Organization Budget.

Add Items 1 through 5.

ITEM 7 Total Aggregate Operating Sites Budget.

ITEM 8: Total Program Budget.